

County of Oakland, Michigan

**Federal Awards
Supplemental Information
September 30, 2004**

County of Oakland, Michigan

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Independent Auditor's Report

To the Board of Commissioners
County of Oakland, Michigan

We have audited the basic financial statements of the County of Oakland, Michigan for the year ended September 30, 2004 and have issued our report thereon dated January 28, 2005. Those basic financial statements are the responsibility of the management of the County of Oakland, Michigan. Our responsibility was to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the County of Oakland, Michigan taken as a whole. The accompanying schedule of expenditures of federal awards and additional information as reported in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information in this schedule and additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

January 28, 2005



A worldwide association of independent accounting firms

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Commissioners
County of Oakland, Michigan

We have audited the financial statements of the County of Oakland, Michigan as of and for the year ended September 30, 2004 and have issued our report thereon dated January 28, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Commissioners
County of Oakland, Michigan

This report is intended solely for the information and use of the Board of Commissioners, management, the cognizant agency, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

January 28, 2005

Report on Compliance with Requirements Applicable to
Each Major Program and on Internal Control
Over Compliance in Accordance with OMB Circular A-133

To the Board of Commissioners
County of Oakland, Michigan

Compliance

We have audited the compliance of the County of Oakland, Michigan with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2004. The major federal programs of the County of Oakland, Michigan are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Oakland, Michigan complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2004.

To the Board of Commissioners
County of Oakland, Michigan

Internal Control Over Compliance

The management of the County of Oakland, Michigan is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, management, the cognizant agency, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

June 15, 2005

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards Year Ended September 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Agriculture:		
Direct programs - Food Donation Program	10.550	\$ 44,156
Passed through the State of Michigan Department of Education:		
School Breakfast Program	10.553	81,851
National School Lunch Program	10.555	<u>145,708</u>
Total passed through the State of Michigan Department of Education		227,559
Passed through the State of Michigan Department of Community Health - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	1,439,576
Passed through State of Michigan Department of Career Development - Food Stamps FY-04	10.561	100,028
Passed through Great Lakes Commission - Great Lakes Basin Program - Str, Rest, and Eros. Cont. Rouge River, 11-04-42 Franklin Sub.	10.902	<u>35,067</u>
Total U.S. Department of Agriculture		1,846,386
U.S. Department of Housing and Urban Development:		
Direct programs:		
Housing Counseling Assistance 02-03	14.169	38,836
Community Development Block Grants 99-00 Entitlement	14.218	* 36,440
Community Development Block Grants 00-01 Entitlement	14.218	* 319,173
Community Development Block Grants 01-02 Entitlement	14.218	* 1,101,664
Community Development Block Grants 02-03 Entitlement	14.218	* 1,678,558
Community Development Block Grants 03-04 Entitlement	14.218	* 4,830,921
Community Development Block Grants 04-05 Entitlement	14.218	* 367,004
Emergency Shelter Grant Program (ESG) 03-04	14.231	140,000
HOME Investment Partnership Program 98-99	14.239	34,902
HOME Investment Partnership Program 99-00	14.239	34,949
HOME Investment Partnership Program 00-01	14.239	64,525
HOME Investment Partnership Program 01-02	14.239	114,488
HOME Investment Partnership Program 02-03	14.239	582,222
HOME Investment Partnership Program 03-04	14.239	741,377
HOME Investment Partnership Program 04-05	14.239	<u>173,727</u>
Total U.S. Department of Housing and Urban Development		10,258,786

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Justice:		
Direct Programs:		
Local Law Enforcement Block Grant 03-04	16.592	\$ 46,239
Local Law Enforcement Block Grant 03-05	16.592	18,092
Public Safety Partnership and Community Policing Grant - COPS More	16.710	490,412
Bulletproof Vest Partnership Program Grant PY02	16.607	929
Bulletproof Vest Partnership Program Grant PY04	16.607	21,976
State Criminal Alien Assistance Program FY04	16.606	127,681
Total Direct Programs		705,329
Passed through the State Department of Community Health:		
Juvenile Accountability Incentive Block Grants 03-04 Grant Year	16.523	229,471
Juvenile Accountability Incentive Block Grants 04-05 Grant Year	16.523	223,856
Prosecuting Attorney Crime Victim Assistance	16.575	97,126
Byrne Formula Drug Control Policy Grants:		
Child Abuse Special Unit Byrne Grant	16.579	103,555
Community Corrections in Step	16.579	109,829
Family Focused Juvenile Drug Court Byrne Grant	16.579	164,627
Sheriff's Narcotics Team	16.579	360,059
Novi District Court Byrne Grant	16.579	58,503
Circuit Court Adult Byrne Grant	16.579	105,188
Total passed through the State Department of Community Health		1,452,214
Total U.S. Department of Justice		2,157,543

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number			Federal Expenditures
U.S. Department of Labor:				
Passed through Michigan Department of Labor and Economic Growth - SWA Displaced Homemaker FY-04	17.260	(2) *	\$	5,496
Passed through Michigan Department of Career Development:				
Employment Services FY-03	17.207	(1) *		1,437,812
Employment Services FY-04	17.207	(1) *		362,729
Re-employment Services FY-03	17.207	(1) *		123,591
Re-employment Services FY-04	17.207	(1) *		6,909
Trade Adjustment Assistance/Trade FY-04	17.245			850,955
Welfare to Work FY-04	17.253			313,324
Workforce Investment Act Administration PY-03	17.258	(2) *		530,851
Workforce Investment Act Administration PY-04	17.258	(2) *		129,737
Workforce Investment Act SWA Capacity Building FY-04	17.258	(2) *		23,520
Workforce Investment Act Adult FY-03	17.258	(2) *		1,484,029
Workforce Investment Act Adult FY-04	17.258	(2) *		266,897
Workforce Investment Act Youth FY-03	17.259	(2) *		1,146,886
Workforce Investment Act Youth FY-04	17.259	(2) *		624,340
Workforce Investment Act Reed One Stop Service Center FY-03	17.260	(2) *		(15)
Workforce Investment Act Reed One Stop Service Center FY-04	17.260	(2) *		577,849
Workforce Investment Act Reed Work First FY-04	17.260	(2) *		2,815,478
Workforce Investment Act Reed Accessibility FY-03	17.260	(2) *		(6,265)
Workforce Investment Act Reed Accessibility FY-04	17.260	(2) *		36,971
Workforce Investment Act Dislocated Worker FY-03	17.260	(2) *		2,078,752
Workforce Investment Act Dislocated Worker FY-04	17.260	(2) *		442,353
Workforce Investment Act NEG TAA/NAFTA FY-02	17.260	(2) *		337,300
Workforce Investment Act Incumbent Worker FY-03	17.260	(2) *		332,501
Workforce Investment Act Incumbent Worker FY-04	17.260	(2) *		2,649
Workforce Investment Act JAC #1245 FY-03	17.260	(2) *		9,471
Workforce Investment Act JAC #1257 FY-03	17.260	(2) *		1,486
Workforce Investment Act JAC #1261 FY-04	17.260	(2) *		5,540
ESA Veterans FY-03	17.804	(1) *		787
ESA Veterans FY-04	17.804	(1) *		532
Total passed through Michigan Department of Career Development				13,936,969
Total U.S. Department of Labor				13,942,465

(1) Denotes the Employment Service Cluster

(2) Denotes the Workforce Investment Act Cluster

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Transportation - Passed through Michigan Department of Transportation - Airport Improvement Program	20.106	\$ 46,601
National Foundation of the Arts and the Humanities, National Endowment for the Arts - Passed through Michigan Council for Arts and Culture Affairs - Oakland County Culture Council - Arts Redistribution Grant	45.025	1,200
U.S. Environmental Protection Agency:		
Direct Programs:		
Brownfields Assessment Greenspace Pilot Grant	66.611	122,394
Brownfields Rev Loan Fund Grant #1	66.611	14,780
Total Direct Programs		137,174
Passed through Michigan Department of Environmental Quality - EAD:		
State Revolving Fund - George W Kuhn Drainage Dist Segment 2	66.458	* 7,004,558
EPA Indoor Radon Grant	66.032	7,500
EPA Grant - Operator Certification	66.471	45,600
Total passed through Michigan Department of Environmental Quality - EAD		7,057,658
Passed through Wayne County:		
Main I-2 Storm Water Det. Pond Inventory Grant	66.600	-
Main I-2 Stream Bank Inventory Grant	66.600	41,894
Rouge-Oakland Public Ed Activities Grant	66.600	19,576
Rummell Relief Drain Improvement	66.600	159,834
Randolph Street Drain Improvement	66.600	11,500
Edwards Drain - Stream Bank Stabilization Proj. 818330	66.600	78,225
Edwards Drain - Siphon Removal Proj. 818290	66.600	277,135
Franklin Sub-Watershed	66.600	52,109
EFSDS III - Walnut Lake Pump Station Recon	66.600	44,778
EFSDS III - Force Main and Regulator Const.	66.600	130,353
Total passed through Wayne County		815,404
Total Environmental Protection Agency		8,010,236

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditure of Federal Awards (Continued) Year Ended September 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services:		
Passed through State of Michigan Department of Career Development:		
Work First Employment Related Services FY-04	93.558	* \$ 283,654
Work First Temporary Assistance to Needy Families FY-03	93.558	* 390,936
Work First Temporary Assistance to Needy Families FY-04	93.558	* 1,296,010
Total passed through Michigan Department of Career Development		1,970,600
Passed through State of Michigan Family Independence Agency:		
F.O.C. Child Support Enforcement	93.563	* 6,700,610
F.O.C. Federal Incentives Payments	93.563	* 2,083,179
F.O.C. Medical Support	93.563	* 397,084
Prosecuting Attorney Child Support Enforcement	93.563	* 1,305,656
Child Support for Access and Visitation Programs	93.597	33,750
Total passed through State Family Independence Agency		10,520,279
Passed through State of Michigan Department of Community Health:		
Tuberculosis Outreach	93.116	53,016
Vaccines For Children	93.994	66,117
Immunization VFC Visits	93.268	* 11,250
Immunization Action Plan	93.268	* 516,439
Immunization Vaccine	93.268	* 2,849,722
Bioterrorism	93.283	590,225
MI Child	93.767	12,940
MDPH-OSAS Grant Medicaid Title XIX	93.778	99,249
AIDS Counseling and Testing Program	93.940	457,220
MDPH-OSAS Grant CA Admin	93.959	* 122,253
OSAS Grant Women Specialty	93.959	* 70,909
MDPH-OSAS Grant Treatment	93.959	* 2,208,552
MDPH-OSAS Grant Prevention	93.959	* 687,597
Minority Health	93.991	48,495
MCH Block - CHSCS Outreach/Advocacy	93.778	109,677
MCH Block - CHSCS Outreach/Advocacy	93.778	92,476
MCH Block - Maternal Infant Support Services	93.994	262,012
MCH Block - Child Health Conference	93.994	20,400
Health Lead Abatement	93.994	77,206
Children's Village Screening Project	93.977	72,812
OSAS ABW Grant	93.959	* 139,378
Health Nurse Family Partnership	93.778	244,098
Total passed through State of Michigan Department of Community Health		8,812,043
Total U.S. Department of Health and Human Services		21,302,922

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2004

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Homeland Security:		
Passed through State of Michigan Department of State Police - Emergency Management Division:		
Domestic Preparedness Equipment Support Program	97.004	\$ 52,714
Domestic Preparedness Technical Assistance - Assessment and Strategy	97.007	20,000
Emergency Management Planning Grant	97.042	47,313
Emergency Management Supplemental Planning Grant	97.051	63,085
SHSGP Part II Training Grant	97.004	1,689
SHSGP Part II Solution Area Planner Grant	97.004	23,459
SHSGP Exercise Grant	97.004	215,263
State Homeland Security Grant	97.004	324,313
Community Emergency Response Team	97.053	37,167
Hazard Mitigation Grant Program	97.039	130,006
Power Outage Assistance Grant	97.036	164,294
Total passed through State of Michigan Department of State Police - Emergency Management Division		1,079,303
Passed through State of Michigan Department of Homeland Security:		
FEMA-CTP Digital Flood Insurance Rate Map	97.045	13,797
FEMA-CTP Digital Flood Insurance Rate Map	97.045	11,069
Total passed through State of Michigan Department of Homeland Security		24,866
Total U.S. Department of Homeland Security		1,104,169
Total federal awards		\$ 58,670,308

* Denotes a major program

County of Oakland, Michigan

Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2004

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Oakland, Michigan and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Subrecipient Awards

Of the federal expenditures presented in the schedule, federal awards were provided to subrecipients from the Community Development Block Grant Program - Entitlement Grants for \$5,631,931.

County of Oakland, Michigan

Schedule of Findings and Questioned Costs Year Ended September 30, 2004

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness identified? _____ Yes X No
- Reportable conditions identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ Yes X No
- Reportable conditions identified that are not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? _____ Yes X No

County of Oakland, Michigan

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2004

Section I - Summary of Auditor's Results (Continued)

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant - Entitlement Grants
17.207	Employment Service Cluster - Employment Services
17.207	Employment Service Cluster - Re-employment Services
17.804	Employment Service Cluster - ESA Veterans
17.260	Workforce Investment Act Cluster - SWA Displaced Homemaker
17.258	Workforce Investment Act Cluster - Administration
17.258	Workforce Investment Act Cluster - SWA Capacity Building
17.258	Workforce Investment Act Cluster - Adult
17.259	Workforce Investment Act Cluster - Youth
17.260	Workforce Investment Act Cluster - Reed One Stop Service Center
17.260	Workforce Investment Act Cluster - Reed Work First
17.260	Workforce Investment Act Cluster - Reed Accessibility
17.260	Workforce Investment Act Cluster - Dislocated Worker
17.260	Workforce Investment Act Cluster - NEG TAA/NAFTA
17.260	Workforce Investment Act Cluster - Incumbent Worker
17.260	Workforce Investment Act Cluster - JAC
93.563	F.O.C. Child Support Enforcement
93.563	F.O.C. Federal Incentive Payments
93.563	F.O.C. Medical Support
93.563	Prosecuting Attorney Child Support Enforcement
66.458	State Revolving Fund - George W. Kuhn Drainage District Segment 2
93.558	Workfirst Employment Related Services
93.558	Workfirst Temporary Assistance to Needy Families
93.268	Immunization - VFC Visits
93.268	Immunization Action Plan
93.268	Immunization Vaccines
93.959	MDPH-OSAS Grant CA Admin
93.959	OSAS Grant Women Specialty
93.959	MDPH-Grant Treatment
93.959	MDPH-OSAS Grant Prevention

County of Oakland, Michigan

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2004

CFDA Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grant - Entitlement Grants
17.207	Employment Service Cluster - Employment Services
17.207	Employment Service Cluster - Re-employment Services
17.804	Employment Service Cluster - ESA Veterans
17.260	Workforce Investment Act Cluster - SWA Displaced Homemaker
17.258	Workforce Investment Act Cluster - Administration
17.258	Workforce Investment Act Cluster - SWA Capacity Building
17.258	Workforce Investment Act Cluster - Adult
17.259	Workforce Investment Act Cluster - Youth
17.260	Workforce Investment Act Cluster - Reed One Stop Service Center
17.260	Workforce Investment Act Cluster - Reed Work First
17.260	Workforce Investment Act Cluster - Reed Accessibility
17.260	Workforce Investment Act Cluster - Dislocated Worker
17.260	Workforce Investment Act Cluster - NEG TAA/NAFTA
17.260	Workforce Investment Act Cluster - Incumbent Worker
17.260	Workforce Investment Act Cluster - JAC
93.563	F.O.C. Child Support Enforcement
93.563	F.O.C. Federal Incentive Payments
93.563	F.O.C. Medical Support
93.563	Prosecuting Attorney Child Support Enforcement
66.458	State Revolving Fund - George W. Kuhn Drainage District Segment 2
93.558	Workfirst Employment Related Services
93.558	Workfirst Temporary Assistance to Needy Families
93.268	Immunization - VFC Visits
93.268	Immunization Action Plan
93.268	Immunization Vaccines
93.959	MDPH-OSAS Grant CA Admin
93.959	OSAS Grant Women Specialty
93.959	MDPH-Grant Treatment
93.959	MDPH-OSAS Grant Prevention
93.959	OSAS ABW Grant

Dollar threshold used to distinguish between type A and type B programs: \$1,760,109

Auditee qualified as low-risk auditee? X Yes No

County of Oakland, Michigan

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2004

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None

Additional Information

County of Oakland, Michigan

Additional Information Substance Abuse Prevention and Treatment Schedule of Budgeted, Reported, and Audited Amounts Year Ended September 30, 2004

Category	Budgeted	Reported (FSR)	Audited	Variance (Audited-Reported)	Local Funds
<u>Central Administration</u>					
1 Salaries and Wages	\$ 348,485	\$ 345,276	\$ 345,276	\$ -	
2 Fringe Benefits	140,534	160,984	160,984	-	
3 Travel	8,400	6,719	6,719	-	
4 Supplies and Materials	11,700	9,541	9,541	-	
5 Contractual	200	200	200	-	
6 Equipment	-	-	-	-	
7 Other Expenses	79,660	72,282	72,282	-	
8 Indirect Costs	42,306	42,575	42,575	-	
9 Other Cost Distributions	-	-	-	-	
10 Sub-total Central Administration	<u>631,285</u>	<u>637,577</u>	<u>637,577</u>	<u>-</u>	
11 Less: Central Admin. Fees & Collections	(6,000)	(5,900)	(5,900)	-	\$ 5,900
12 Less: Central Admin. Medicaid	<u>(171,073)</u>	<u>(171,361)</u>	<u>(171,361)</u>	<u>-</u>	
13 Net Central Administration Expenditures	454,212	460,316	460,316	-	
14 Add: Categorical Grants Administered Centrally					
15 Categorical Grant A	-	-	-	-	
16 Categorical Grant B	-	-	-	-	
17 Categorical Grant C	-	-	-	-	
18 Subtotal Central Administration and Categorical	<u>454,212</u>	<u>460,316</u>	<u>460,316</u>	<u>-</u>	
19 Gross Subcontractors' Expenditures	4,960,096	4,900,437	4,900,437	-	
20 Less: Subcontractors' Fees and Collections	(97,400)	(108,117)	(108,117)	-	108,117
21 Less: Medicaid (PEPM)	-	-	-	-	
22 Less: Medicaid Savings Carried Over	-	-	-	-	
23 Net Subcontractors' Expenditures	<u>4,862,696</u>	<u>4,792,320</u>	<u>4,792,320</u>	<u>-</u>	
24 Totals (Add line 18 + line 23)	<u>5,316,908</u>	<u>5,252,636</u>	<u>5,252,636</u>	<u>-</u>	
25 Funds Required	<u>\$ 5,316,908</u>	<u>\$ 5,252,636</u>	<u>\$ 5,252,636</u>	<u>\$ -</u>	
26 Less: Local PA2 Funding (State Contract Amount)	\$ -	\$ -	\$ -	\$ -	-
27 Local PA2 (Not Reported on FSR)	1,404,090	1,404,090	-		
28 Less: Other Local	(587,345)	(546,785)	(546,785)	-	546,785
29 Less: Direct Federal	(32,749)	(33,035)	(33,035)	-	
30 Less: Other	-	-	-	-	
31 Amount to be Paid by State Agreement	6,100,904	6,076,906	4,672,816	-	
			<u>4,672,816</u>		
32 Total DCH Payments			<u>4,672,816</u>		
33 (Overpayment)/Underpayment			<u>\$ -</u>		
34 Local Funds Total					660,802
35 Local Match Requirement [(Expenditures less Medicaid and Direct Federal) * 10%]					<u>533,362</u>
[(Line 10 + 15 + 16 + 17 + 19 + 12 + 21 + 22 + 29) * 10%]					
36 Local Match (Shortfall)/Excess					<u>\$ 127,440</u>

County of Oakland, Michigan

Additional Information Substance Abuse Prevention and Treatment Schedule of Expenditures and Funding Source by Program Year Ended September 30, 2004

Program	Final Budget (Net of Fees and Medicaid)	Reported (FSR) (Net of Fees and Medicaid)	Audited Expenditures				Audited Funding Sources						Vaiance (Audited- Reported)	Questioned Cost (Audited-Funding)
			Gross Amount	Less Medicaid	Less Fees	Net Amount	State	PA2	Other Local	Direct Federal	Other	Total Funding		
Central Administration	\$ 454,212	\$ 460,316	\$ 637,577	\$ 171,361	\$ 5,900	\$ 460,316	\$ 271,674	\$ -	\$ 188,642	\$ -	\$ -	\$ 460,316	\$ -	\$ -
Prevention	1,362,432	1,307,974	1,307,974	-	-	1,307,974	916,796	-	358,143	33,035	-	1,307,974	-	-
Treatment	2,944,736	2,944,736	3,052,275	-	107,539	2,944,736	2,944,736	-	-	-	-	2,944,736	-	-
Women's Services	80,650	70,909	71,347	-	438	70,909	70,909	-	-	-	-	70,909	-	-
HIV Training	70,000	70,000	70,140	-	140	70,000	70,000	-	-	-	-	70,000	-	-
State Disability Assistance	176,391	176,391	176,391	-	-	176,391	176,391	-	-	-	-	176,391	-	-
Tobacco Retailers Inspection	234,787	222,310	222,310	-	-	222,310	222,310	-	-	-	-	222,310	-	-
Totals	\$ 5,323,208	\$ 5,252,636	\$ 5,538,014	\$ 171,361	\$ 114,017	\$ 5,252,636	\$ 4,672,816	\$ -	\$ 546,785	\$ 33,035	\$ -	\$ 5,252,636	\$ -	\$ -

Reconciliation of PA2 Funds:

Beginning Balance	\$ -
Additions	1,404,090
Contractual Expenditures	-
Expenditures Not Reported on FSR	(1,404,090)

Ending Balance	<u>\$ -</u>
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Reconciliation of Medicaid Managed Care (PEPM) Funds:

PEPM Payments Received	\$ 1,885,000
Medicaid Savings Carried Over	18,291
Expenditures	(1,870,579)
Medicaid Savings Carryforward	(32,712)

Lapse (Return to Grantee)	<u>\$ -</u>
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